

**SO ORDERED.**

**SIGNED this 28 day of October, 2010.**



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**ROBERT E. LITTLEFIELD, JR.**  
**CHIEF UNITED STATES BANKRUPTCY JUDGE**

UNITED STATES BANKRUPTCY COURT  
NORTHERN DISTRICT OF NEW YORK

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IN RE:

JAMES JOHNSON and  
DARLENE JOHNSON

Chapter 13  
Case No. 10-11594

Debtors.

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**CONSENT ORDER**

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Upon the Notice of Motion and Motion Objecting to Claim Pursuant to 11 U.S.C. §502 (the "Motion") filed on behalf of James Johnson and Darlene Johnson (the "Debtors"), by and through their attorneys, O'Connor, O'Connor, Bresee & First, PC (Michael J. O'Connor, Esq.), objecting to the claim filed by New York State Taxation and Finance, and a hearing having been scheduled for October 14, 2010, and written opposition having been filed by John Miller, Esq., on behalf of New York State Taxation and Finance, and appearances having been made by Shannon D. Frazier, Esq., on behalf of Michael J. O'Connor, Esq., and Bonnie Baker, Esq., on behalf of Andrea E. Celli, Chapter 13 Trustee, and John Miller, Esq., on behalf of New York State Taxation and Finance, and the Court having considered the merits of the Motion as unopposed, and due deliberation having been had thereon, it is hereby

ORDERED, that the proof of claim filed by New York State Department of Taxation and Finance on or about May 10, 2010, in the sum of \$22,933.72, is hereby and in all respects reclassified from a secured claim to a general unsecured claim in the amount of \$18,265.00, and the remaining portion of the proof of claim shall be a priority unsecured claim for the sum of \$4,668.72.

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